IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL.

Income Tax Appeal No.182 of 2001

Sedco Forex International Drilling Inc.
As agent of its employee Mr. N. J. Howell,
A company incorporated in the republic of Panama
Having its registered office at no. 8,
Acquitino de la Guardia Street,
City of Panama,
Republic of Panama,
Present address:
C/o A.F. Ferguson & Co. Maker
Tower, Cuffe Parade, Mumbai. **……. Appellant**

Versus

1. The Commissioner of Income
   Tax, Meerut having his office at
   Income Tax Office,
   Opposite Bhasali Ground, Meerut,
2. The Assistant Commissioner of Income Tax,
   Special Circle, Dehradun,
   Having its office at Income Tax Office,
   Subhash Road, Dehradun 248001. **…….Respondents**

Sri Arvind Vashishth, learned counsel for the appellant,
Sri S.K. Posti, learned counsel for the respondents.

Hon'ble M.M. Ghildiyal, J.
Hon'ble J.C.S. Rawat, J.:

Heard Sri Arvind Vashistha, learned counsel for the petitioner and Sri S. K. Posti, learned standing counsel for respondents.

The appellant has preferred this appeal under Section 260 A of the Income Tax Act, 1961 against the consolidated order passed by the Income Tax Appellate Tribunal, Bench 'E', New Delhi (ITAT) for the assessment year 1990-91.

The following question is raised for decision, which is as under:

"Whether on the facts and circumstances of the case Article 16 (2) of DTAA between India and U.K. was not available to the appellant technician?"

Since the question raised by the appellant has already settled by this Court in Income Tax Appeal No. 165 of 2001 (Sedco Forex International Inc. Vs. The Commissioner of Income Tax, Dehradun and another) and has answered the question in negative i.e. in favour of the Department and against the assessee, as such, keeping in view of the aforesaid decision of this Court, the question raised in this appeal is answered is in favour of Department and against the assessee.

The appeal is disposed of accordingly.

(J.C.S. Rawat, J) **(M.M. Ghildiyal, J.)**

December 15, 2005
NCM: